



# DEPARTMENT OF AUDIT & CONTROL

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COMPTROLLER

Division #04-1041

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AUDIT

Division #04-1042

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ACCOUNTING

Division #04-1043

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INVESTMENT & DEBT MANAGEMENT

Division #04-1049

# DEPARTMENT OF AUDIT & CONTROL

Division of Comptroller  
Division #04-1041

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## **Mission Statement**

The Department of Audit & Control will protect, report, and strengthen the City's finances to help ensure an efficient, effective, and transparent government that will better serve the citizens and taxpayers of Buffalo.

## **Vision Statement**

To advance as a world class financial organization by unleashing our full potential.

## **Activities**

1. Develop and document policies and procedures that are accessible, useful and position specific.
2. Identify solutions for the City to maximize revenues and minimize expenses.
3. Gain an understanding of Departmental controls in place to protect City assets at the Departmental level.
4. Increase availability and access of City financial data to increase transparency of City government.
5. Communicate with the public about the fiscal health of the City through websites, public television and the development and distribution of press releases (i.e. Open Book Buffalo; producing and broadcasting the "Comptroller's Corner").



City of Buffalo  
 Adopted Budget 2020-2021  
 General Fund

	2018-2019 Actual Amount	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Year To Date 6/18/2020	2020-2021 Adopted Budget
<b>1041 COMPTROLLER TOTAL</b>	<b>648,365</b>	<b>787,633</b>	<b>806,164</b>	<b>611,305</b>	<b>912,774</b>
<b>10441001 COMPTROLLER PS</b>	<b>422,296</b>	<b>508,015</b>	<b>507,015</b>	<b>330,277</b>	<b>627,378</b>
411001 ANNUAL SALARY	418,216	502,717	492,117	324,090	613,281
412002 HOURLY SALARY	-	2,400	12,000	3,878	12,000
413001 OVERTIME	-	-	-	1,234	-
414001 LONGEVITY	3,300	1,600	1,600	400	700
414007 PERFECT ATTENDANCE INCENTIVE	-	398	398	-	497
415001 AUTOMOBILE ALLOWANCE	780	900	900	675	900
<b>10441004 COMPTROLLER TR</b>	<b>4,821</b>	<b>8,849</b>	<b>9,849</b>	<b>4,413</b>	<b>8,849</b>
458001 TRANSPORTATION	951	1,672	2,172	668	1,672
458002 MEALS & LODGING	1,233	3,242	3,742	450	3,242
458003 REGISTRATION & MEMBERSHIP FEES	2,637	3,935	3,935	3,295	3,935
<b>10441005 COMPTROLLER SP</b>	<b>1,850</b>	<b>2,509</b>	<b>10,050</b>	<b>8,599</b>	<b>5,500</b>
461001 OFFICE SUPPLIES	856	1,485	6,556	6,177	3,000
461006 FURNITURE & EQUIP (NON CAPITAL)	-	-	600	505	1,000
461007 COMP & SOFTWARE (NON CAPITAL)	-	-	1,770	885	-
464000 PERIODICALS	994	1,024	1,124	1,032	1,500
<b>10441006 COMPTROLLER SV</b>	<b>219,399</b>	<b>267,760</b>	<b>278,750</b>	<b>267,575</b>	<b>270,547</b>
432001 AUDITING SERVICES	183,444	232,179	222,399	212,519	232,179
432004 ENGINEER & TECHNICAL SERVICES	30,180	31,736	52,361	52,341	33,500
443301 MACHINERY & EQUIP REPAIRS	-	500	500	-	500
443400 EQUIP MAINTENANCE CONTRACTS	-	425	425	390	500
444101 RENTAL LAND & BUILDINGS	2,520	2,520	2,665	2,187	2,868
455000 PRINTING & BINDING	94	200	200	118	500
455100 INTERNAL PRINT SHOP	3	200	200	20	500
456000 OTHER SERVICES	3,158	-	-	-	-
<b>10441007 COMPTROLLER CO</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>442</b>	<b>500</b>
474100 EQUIPMENT	-	500	500	442	500



City of Buffalo  
Adopted Budget 2020-2021  
General Fund

**Comptroller**  
**10441001-411001**  
**Budgeted Salaries**

<b>Description</b>	<b>Step</b>	<b>Grade</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total</b>
Account Clerk Typist	17	A005	1	\$ 43,239	\$ 43,239
Community Advocate to the Comptroller	5		1	51,000	51,000
Comptroller	5	H005	1	119,500	119,500
Deputy Comptroller	5	I135	1	107,367	107,367
Executive Assistant to Comptroller	5	I121	1	87,194	87,194
Public Relations Officer to the Comptroller	5		1	51,000	51,000
Secretary to Comptroller	5	I093	1	60,981	60,981
Special Assistant to Comptroller	5	I032	1	93,000	93,000
<b>Total</b>			<b>8</b>		<b>\$ 613,281</b>

# DEPARTMENT OF AUDIT & CONTROL

Division of Audit  
Division #04-1042

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## Goals

1. To manage the fiscal affairs of the City in accordance with the requirements set forth in the Charter, Code, Ordinances and other legal mandates as they relate to the auditing functions of the City, the Buffalo Sewer Authority, and the Buffalo Municipal Water Finance Authority.
2. To provide independent, objective and reliable analysis of the adequacy of the system of internal controls.
3. To verify compliance with laws and regulations and assess the efficiency and effectiveness of City operations.
4. To advance open and accountable government through accurate, independent, and objective audits that seek to improve the economy, efficiency and effectiveness of the City.

## Activities

1. Employ the highest quality staff and commit to enhancing their knowledge through in-house training programs and by encouraging auditors to further their education.
2. Identify ways for the City to maximize revenues and minimize expenses by targeting audits to meet these objectives, including evaluation of efficiency and internal control and a review of all expenditures of the City to verify funds are expended only for valid expenditures.
3. Ensure that regulatory requirements for Department of Audit & Control are met as set forth in the City Charter, City Code, and external provisions.
4. Provide independent, reliable investigations of all material allegations of fraud, waste or abuse that are reported to the "Watchdog Hotline."

## Work Program Statistics

	<b>Actual 2018-2019</b>	<b>Projection 2019-2020</b>	<b>Estimate 2020-2021</b>
Payroll Checks Processed	95,599	100,000	100,000
Vendor Invoices Reviewed	36,772	40,000	40,000
Purchase Orders Reviewed	14,513	14,500	14,500
Contracts Reviewed	231	300	300
Internal Audit Reports Issued	5	7	8



City of Buffalo  
 Adopted Budget 2020-2021  
 General Fund

	2018-2019 Actual Amount	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Year To Date 6/18/2020	2020-2021 Adopted Budget
<b>1042 AUDIT DIVISION TOTAL</b>	<b>1,073,751</b>	<b>1,530,796</b>	<b>1,530,823</b>	<b>1,154,967</b>	<b>1,595,073</b>
<b>10442001 AUDIT DIVISION PS</b>	<b>1,062,415</b>	<b>1,503,696</b>	<b>1,503,696</b>	<b>1,143,977</b>	<b>1,567,973</b>
411001 ANNUAL SALARY	1,036,156	1,466,963	1,466,963	1,122,099	1,528,000
413001 OVERTIME	272	3,500	3,500	3,754	3,500
414001 LONGEVITY	16,341	17,350	17,350	16,950	18,300
414007 PERFECT ATTENDANCE INCENTIVE	8,499	14,376	14,376	-	16,265
414028 VACATION BUYOUT	1,147	1,147	1,147	1,138	1,548
415001 AUTOMOBILE ALLOWANCE	-	360	360	36	360
<b>10442004 AUDIT DIVISION TR</b>	<b>9,876</b>	<b>7,800</b>	<b>14,800</b>	<b>7,254</b>	<b>7,800</b>
458001 TRANSPORTATION	1,943	1,500	2,250	1,223	1,500
458002 MEALS & LODGING	3,153	1,800	4,050	1,208	1,800
458003 REGISTRATION & MEMBERSHIP FEES	4,779	4,500	8,500	4,823	4,500
<b>10442005 AUDIT DIVISION SP</b>	<b>1,542</b>	<b>7,300</b>	<b>7,327</b>	<b>1,677</b>	<b>7,300</b>
461001 OFFICE SUPPLIES	1,181	3,000	3,027	1,378	3,000
461007 COMP & SOFTWARE (NON CAPITAL)	-	1,800	1,800	-	1,800
464000 PERIODICALS	361	2,500	2,500	299	2,500
<b>10442006 AUDIT DIVISION SV</b>	<b>(81)</b>	<b>12,000</b>	<b>5,000</b>	<b>2,059</b>	<b>12,000</b>
432001 AUDITING SERVICES	(81)	12,000	5,000	2,059	12,000



City of Buffalo  
 Adopted Budget 2020-2021  
 General Fund

**Audit**  
**10442001-411001**  
**Budgeted Salaries**

Description	Step	Grade	Quantity	Unit Cost	Total
Assistant Accountant	17	A035	1	\$ 54,623	\$ 54,623
Assistant Auditor	15	A035	1	52,273	52,273
Assistant Auditor	12	A035	1	48,854	48,854
Assistant Auditor	5	A035	1	54,623	54,623
Associate Auditor	17	A062	2	64,730	129,460
Associate Auditor	5	A062	1	64,730	64,730
City Auditor	5	I148	1	106,706	106,706
HUD Grants Fiscal Administrator	17	A081	1	80,501	80,501
Internal Audit Administrator	16	A081	1	76,880	76,880
Internal Audit Administrator	12	A081	2	71,604	143,208
Junior Data Control Clerk	12	A004	1	38,152	38,152
Principal Accountant	5	A081	1	80,501	80,501
Principal Auditor	5	A081	2	80,501	161,002
Senior Accountant	12	A056	1	56,284	56,284
Senior Accountant	5	A056	1	62,037	62,037
Senior Auditor	5	A056	2	62,037	124,074
Senior Auditor	4	A056	1	60,277	60,277
Supervising Accountant	13	A073	1	66,720	66,720
Supervising Auditor	3	A073	1	67,095	67,095
<b>Total</b>			<b>23</b>		<b>\$ 1,528,000</b>

# DEPARTMENT OF AUDIT & CONTROL

Division of Accounting  
Division #04-1043

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## Goals

1. To maintain accurate accounting records on a fund basis of all financial transactions of the City, the Buffalo Municipal Water Finance Authority and the Buffalo Water Board.
2. To issue periodic financial statements in accordance with generally accepted accounting principles and standards to legislative, executive and other governmental officials and non-governmental business units.
3. To furnish reports as required by the Charter and Code of the City.
4. To account for proceeds, expenditures and retirement of bonded indebtedness in accordance with legal requirements.

## Activities

1. Maintain the general ledger accounts on a fund basis and prepare the annual financial statement for funds of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
2. Receive and process the collection of utility taxes.
3. Maintain the accounts receivable system to facilitate the collection of monies owed to the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
4. Maintain an inventory of the fixed assets and equipment of the City, the Buffalo Municipal Water Finance Authority and the Buffalo Water Board.
5. Deposit payroll withholdings as required by law and prepare social security and other federal and state reports, including IRS forms W-2, 1099 and 1095.
6. Receive and process for payment all vendor billings to the City, the Buffalo Municipal Water Finance Authority and the Buffalo Water Board.
7. Issue checks and wire transfers for non-salary disbursements.
8. Prepare the Comprehensive Annual Financial Reports and the Annual Financial Statements of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board, and arrange for independent audit of the same.
9. Prepare and file the Annual Update Document with the Office of the New York State Comptroller.
10. Prepare and file the necessary reports for the Buffalo Municipal Water Finance Authority and the Buffalo Water Board in accordance with the New York State Public Authorities Law.
11. Reconcile all bank statements for the City, the Buffalo Municipal Water Finance Authority and the Buffalo Water Board.



# DEPARTMENT OF AUDIT & CONTROL

Division of Accounting  
Division #04-1043

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## Work Program Statistics

	<b>Actual 2018-2019</b>	<b>Projection 2019-2020</b>	<b>Estimate 2020-2021</b>
Checks, Wire Transfers and EFT Processed	19,656	19,500	20,000
Bank Accounts Reconciled	794	795	805
Invoices Processed	40,186	39,500	39,000
Accounts Receivable Invoices Issued	6,252	6,800	7,350
Forms 1099 Processed	251	275	300
Forms W-2 Processed	4,069	3,827	4,000
Forms 1099R Processed	148	150	155
Forms 1095C (ACA) Processed	6,063	5,937	6,000



City of Buffalo  
 Adopted Budget 2020-2021  
 General Fund

	2018-2019 Actual Amount	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Year To Date 6/18/2020	2020-2021 Adopted Budget
<b>1043 ACCOUNTING DIVISION TOTAL</b>	<b>770,171</b>	<b>942,028</b>	<b>942,028</b>	<b>710,583</b>	<b>973,474</b>
<b>10443001 ACCOUNTING DIVISION PS</b>	<b>754,725</b>	<b>926,058</b>	<b>926,058</b>	<b>699,996</b>	<b>957,290</b>
411001 ANNUAL SALARY	729,571	901,138	901,138	688,657	931,329
413001 OVERTIME	8,476	4,000	4,000	1,472	-
414001 LONGEVITY	8,985	8,475	8,475	8,517	12,575
414007 PERFECT ATTENDANCE INCENTIVE	6,332	8,445	8,445	-	9,386
414028 VACATION BUYOUT	1,361	4,000	4,000	1,350	4,000
<b>10443004 ACCOUNTING DIVISION TR</b>	<b>4,224</b>	<b>7,082</b>	<b>6,110</b>	<b>1,800</b>	<b>7,139</b>
458001 TRANSPORTATION	874	1,482	1,142	705	1,480
458002 MEALS & LODGING	1,535	2,898	2,898	-	2,842
458003 REGISTRATION & MEMBERSHIP FEES	1,815	2,702	2,070	1,095	2,817
<b>10443005 ACCOUNTING DIVISION SP</b>	<b>10,741</b>	<b>8,143</b>	<b>9,115</b>	<b>8,728</b>	<b>8,425</b>
461001 OFFICE SUPPLIES	10,741	7,643	8,615	8,599	7,925
461006 FURNITURE & EQUIP (NON CAPITAL)	-	300	300	-	300
464000 PERIODICALS	-	200	200	129	200
<b>10443006 ACCOUNTING DIVISION SV</b>	<b>482</b>	<b>745</b>	<b>745</b>	<b>59</b>	<b>620</b>
432004 ENGINEER & TECHNICAL SERVICES	-	195	195	-	195
455000 PRINTING & BINDING	187	200	200	-	200
455100 INTERNAL PRINT SHOP	296	350	350	59	225



City of Buffalo  
Adopted Budget 2020-2021  
General Fund

**Accounting**  
**10443001-411001**  
**Budgeted Salaries**

Description	Step	Grade	Quantity	Unit Cost	Total
Administrative Assistant	4	A041	1	\$ 53,324	\$ 53,324
Assistant Accountant	12	A035	1	48,854	48,854
Associate Accountant	16	A062	1	63,173	63,173
Associate Auditor	17	A062	1	64,730	64,730
City Accountant	5	I148	1	106,706	106,706
Data Control Clerk	5	A013	1	45,851	45,851
ERP Financial Systems Officer	17	A081	1	80,501	80,501
Junior Accountant	13	A017	1	44,172	44,172
Junior Auditor	15	A017	1	44,993	44,993
Junior Data Control Clerk	13	A004	1	38,789	38,789
Principal Auditor	5	A081	1	80,501	80,501
Senior Accountant	17	A056	1	62,037	62,037
Senior Auditor	5	A056	2	62,037	124,074
Supervising Auditor	5	A073	1	73,624	73,624
<b>Total</b>			<b>16</b>		<b>\$ 931,329</b>

# DEPARTMENT OF AUDIT & CONTROL

Division of Investment and Debt Management  
Division #04-1049

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## Goals

1. Maximize the return on investment of idle funds.
2. Maintain banking relationships for the City and related entities.
3. Ensure issuance of debt is prudent.
4. Ensure compliance with City Charter, Code and external governance.
5. Maximize the utilization of technology.
6. Improve preparation of cash flow analysis.

## Activities

1. Review the daily flow of receipts and disbursements for the City, Board of Education, and Buffalo Municipal Water Finance Authority/Buffalo Water Board.
2. Prepare and maintain a combined cash flow forecast for the City and Board of Education.
3. Process the receipt and disbursement of all funds associated with capital debt service obligations.
4. Direct the Capital Debt Service Trustees for repayment of City, Board of Education, and Buffalo Municipal Water Finance Authority bonds and notes.
5. Administer and review the custodial aspects of collateral pledged against deposits in excess of FDIC insurance.
6. Invest operating and capital improvement funds for the City, Board of Education, and Buffalo Municipal Water Finance Authority/Buffalo Water Board.
7. Review capital improvement budgets in advance of the issuance of bonds.
8. Review the City's capital project accounts and closeout accounts upon completion of the project.
9. Administer Capital Debt Service Funds and Trustee Obligations as mandated by NYS Law.
10. Maintain post-issuance compliance procedures for tax exempt bonds.
11. Coordinate all aspects of bond issuance for the City, Board of Education and Buffalo Municipal Water Finance Authority/Buffalo Water Board.

# DEPARTMENT OF AUDIT & CONTROL

Division of Investment and Debt Management  
Division #04-1049

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## Work Program Statistics

	<b>Actual 2018-2019</b>	<b>Projection 2019-20</b>	<b>Estimate 2020-2021</b>
Average Interest Rate	0.93%	1.00%	0.90%
Total Interest Income	\$1,880,882	\$1,800,000	\$1,100,000
Bond Resolutions Processed	29	32	34
Bond and Notes Issued	\$22.1m	\$25.9m	\$25.4m



City of Buffalo  
 Adopted Budget 2020-2021  
 General Fund

	2018-2019 Actual Amount	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Year To Date 6/18/2020	2020-2021 Adopted Budget
<b>1049 ACCOUNTING-CASH &amp; DEBT MANGT TOTAL</b>	<b>356,025</b>	<b>368,448</b>	<b>368,448</b>	<b>330,909</b>	<b>390,667</b>
<b>10449001 CASH &amp; DEBT MANAGEMENT PS</b>	<b>355,159</b>	<b>360,464</b>	<b>360,464</b>	<b>329,295</b>	<b>382,383</b>
411001 ANNUAL SALARY	348,542	352,669	352,669	324,512	371,147
413001 OVERTIME	201	750	750	-	750
414001 LONGEVITY	2,575	2,900	2,900	3,500	6,100
414007 PERFECT ATTENDANCE INCENTIVE	2,548	2,851	2,851	-	3,040
414028 VACATION BUYOUT	1,293	1,294	1,294	1,284	1,346
<b>10449004 CASH &amp; DEBT MANAGEMENT TR</b>	<b>853</b>	<b>4,984</b>	<b>4,984</b>	<b>1,371</b>	<b>5,284</b>
458001 TRANSPORTATION	52	1,260	1,260	122	1,260
458002 MEALS & LODGING	286	1,634	1,634	-	1,634
458003 REGISTRATION & MEMBERSHIP FEES	515	2,090	2,090	1,249	2,390
<b>10449005 CASH &amp; DEBT MANAGEMENT SP</b>	<b>13</b>	<b>2,500</b>	<b>2,500</b>	<b>243</b>	<b>2,500</b>
461001 OFFICE SUPPLIES	13	500	500	243	500
461006 FURNITURE & EQUIP (NON CAPITAL)	-	-	-	-	1,500
461007 COMP & SOFTWARE (NON CAPITAL)	-	2,000	2,000	-	500
<b>10449006 CASH &amp; DEBT MANAGEMENT SV</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>
432004 ENGINEER & TECHNICAL SERVICES	-	500	500	-	500



City of Buffalo  
Adopted Budget 2020-2021  
General Fund

**Investment & Debt Management**  
**10449001-411001**  
**Budgeted Salaries**

<b>Description</b>	<b>Step</b>	<b>Grade</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total</b>
Assistant Auditor	15	A035	1	\$ 52,273	\$ 52,273
Associate Accountant	15	A062	1	61,691	61,691
Investment & Debt Management Officer	5	I087	1	106,706	106,706
Principal Accountant	17	A081	1	80,501	80,501
Resources Development Technician	5	A067	1	69,976	69,976
<b>Total</b>			<b>5</b>		<b>\$ 371,147</b>